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8 **UNITED STATES DISTRICT COURT**  
9 **CENTRAL DISTRICT OF CALIFORNIA**  
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11 UNITED STATES OF AMERICA,  
12       Petitioner,  
13       v.  
14 PETER D. FINCH,  
15       Respondent.

Case No. CV 17-1772 FMO (KSx)

**ORDER TO SHOW CAUSE**

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17       Based upon the Petition to Enforce Internal Revenue Service Summons, Memorandum  
18 of Points and Authorities, and supporting Declaration, the Court finds that Petitioner has  
19 established a prima facie case for judicial enforcement of the subject Internal Revenue  
20 Service (IRS) summons. See United States v. Powell, 379 U.S. 48, 57-58, 85 S.Ct. 248, 255  
21 (1964). Accordingly, **IT IS ORDERED THAT:**

22       1. Respondent shall appear in Courtroom 6D of the First Street Courthouse at **10:00**  
23 **a.m. on Thursday, April 20, 2017**, to show cause why the production of books, papers,  
24 records, and other data demanded in the subject IRS summons should not be compelled.

25       2. Plaintiff shall serve copies of the following documents on Respondent by personal  
26 delivery, by leaving a copy at Respondent's dwelling or usual place of abode with someone of  
27 suitable age and discretion who resides there, or by certified mail: (a) this Order; and (b) the  
28 Petition, Memorandum of Points and Authorities, and accompanying Declaration. Service

1 may be made by any employee of the IRS or the United States Attorney's Office.

2 3. Within ten (10) days after service upon Respondent as described above,  
3 Respondent shall file and serve a written response, supported by appropriate sworn  
4 statements, as well as any desired motions. If, prior to the return date of this Order,  
5 Respondent files a response with the Court stating that Respondent does not oppose the  
6 relief sought in the Petition, nor wish to make an appearance, then the appearance of  
7 Respondent at any hearing pursuant to this Order to Show Cause is excused, and  
8 Respondent shall comply with the summons within ten (10) days thereafter.

9 4. All motions and issues raised by the pleadings will be considered on the return date  
10 of this Order. Only those issues raised by motion or brought into controversy by the  
11 responsive pleadings and supported by sworn statements filed within ten (10) days after  
12 service of the herein described documents will be considered by the Court. All allegations in  
13 the Petition not contested by such responsive pleadings or by sworn statements will be  
14 deemed admitted.

15 Filed this 17th day of March, 2017.

16 /s/  
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18 HON. FERNANDO M. OLGUIN  
19 U.S. DISTRICT COURT JUDGE  
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